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ANNUAL REPORTS

of the

TOWN OF

MIDDLETON

NEW HAMPSHIRE

For the Fiscal Year Ending December 31st

1978

School District

ANNUAL REPORTS

of the

SELECTMEN

TOWN CLERK

TAX COLLECTOR

TOWN TREASURER

TRUSTEES OF TRUST FUNDS

and the

SCHOOL DISTRICT

of

MIDDLETON

NEW HAMPSHIRE

For the Fiscal Year Ending December 31st

1978

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TOWN WARRANT
WARRANT FOR THE 1979 TOWN MEETING
STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Middleton in the County of Strafford in said State qualified and registered to vote on Town Affairs.

You are hereby notified to meet at the Town Hall in said Middleton on the thirteenth (13) day of March, next, between the hours of 1 P.M. and 6 P.M.

ARTICLE 1. To choose all necessary Town Officers for the ensuing year.

also

You are notified to meet at seven (7) in the evening on the fourteenth (14) day of March, next, to act upon the following subjects:

ARTICLE 2. To raise and appropriate such sums of money as may be necessary to defray town charges for the ensuing year.

Town Officers' Salaries	\$ 3,500.00
Town Officers' Expenses	5,000.00
Printing Town Reports	800.00
Election & Registration	500.00
Town Hall Expenses	2,000.00
Fees	1,200.00
Association Dues	400.00
Police Department	25,000.00
Fire Department	2,500.00
Interest	3,000.00
Insurance	6,000.00
Vital Statistics	10.00
Town Maintenance — Winter	10,000.00
Town Maintenance — Summer	10,000.00
Street Lighting	2,200.00
General Expenses of Highway Department	18,881.14
Welfare, Veterans Aid & Old Age Assistance	1,700.00
Damages & Legal Expenses	250.00
Expenses Incurred by Juvenile Court Decisions	4,200.00

ARTICLE 3. To see if the Town will vote to raise and appropriate

the sum of \$500.26. The State will contribute the sum of \$3,335.05 for Town Road Aid.

ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of \$380.00 for the Lake Region Association. (Not recommended by the Selectmen.)

ARTICLE 5. To see if the Town will vote to raise and appropriate the sum of \$150.00 for the maintenance of the Town Beach and Ice Racing Area.

ARTICLE 6. To see if the Town will vote to raise and appropriate the sum of \$723.00 for the Visiting Nurse Program.

ARTICLE 7. To see if the Town will vote to raise and appropriate the sum of \$1,000.00 for continued use of the Wakefield Town Dump.

ARTICLE 8. To see if the Town will vote to establish a three (3) year term for the Town Clerk, Treasurer and Tax Collector.

ARTICLE 9. To see if the Town will vote for revaluation and vote to authorize the Selectmen to select the State of New Hampshire or other agency authorized by the State of New Hampshire for this purpose, and also vote to raise and appropriate a sum not to exceed \$29,735.00

ARTICLE 10. To see if the Town will vote to authorize the \$15,000.00 loan made in March of 1978 for the purchase of the Town Gravel Pit authorized by your vote for Article 20 in the 1977 Town Warrant. This loan to be repaid from General Expenses of the Highway Department without an increase in appropriation.

ARTICLE 11. To see if the Town will vote to authorize the Selectmen to seek further C.E.T.A. programs for the improvement of town buildings and brush cutting.

ARTICLE 12. To see if the Town will vote to sell fill (not gravel or sand) from the Town Gravel Pit. (Not recommended by the Selectmen and State Highway Engineer.)

ARTICLE 13. To see if the Town will vote to use the current T.R.A. standards as the criteria for the acceptance of any roads in the Town.

ARTICLE 14. To see if the Town will vote to establish a capital reserve fund for the purpose of purchasing land for future municipal use; the sum of \$10,000.00 be hereby raised and appropriated.

ARTICLE 15. To see if the Town will vote to direct the Selectmen to purchase annually Police Professional Liability Insurance, the premium not to exceed, for the first year, \$825.00, which is hereby raised and appropriated.

ARTICLE 16. To see if the Town will vote to indemnify and save harmless its employees and any member or officer of its governing board, administrative staff or agencies including but not limited to Selectmen, Board of Adjustment, and Planning Board from personal financial loss and expense, including reasonable legal fees and costs, if any, arising from any claim, demand, suit or judgement by reason of a civil rights violation, negligence, accidental injury or damage while the individual is acting in the scope of his employment or office and to direct the Board of Selectmen to purchase annually a public official liability insurance policy for said coverage per RSA 31:105, 106, 107, the premium not to exceed, for the first year, \$1,800.00 which is hereby raised and appropriated.

ARTICLE 17. To see if the Town will vote to appropriate \$6,200.00 for the purchase of a sander for Highway Department use and authorize the withdrawal of \$6,200.00 for this purpose from the Revenue Sharing Fund established under the provisions of the State of New Hampshire and Local Assistance Act of 1972.

ARTICLE 18. To see if the Town will vote to authorize the Selectmen to hire such sums of money necessary to pay Town bills in anticipation of taxes.

ARTICLE 19. To see if the Town will vote to include the assessed valuations and inventory of taxpayers in the Annual Town Report. (By petition – recommended by Selectmen.)

ARTICLE 20. To see if the Town will vote to raise and appropriate the sum of \$566.00 for the purpose of joining the Strafford County Regional Planning Commission.

ARTICLE 21. To see if the Town will vote to appropriate \$12,546.00 for materials to be used in renovating the Town Hall and authorize the withdrawal of \$12,546.00 for this purpose from the Revenue Sharing

Fund established under the provisions of the State of New Hampshire and Local Assistance Act of 1972.

ARTICLE 22. To see if the Town will vote to raise and appropriate the sum of \$10,000.00 for tar to protect the rapidly deteriorating surfaces and edges of Town roads.

ARTICLE 23. To see if the Town will vote to authorize the Selectmen to convey title to property acquired by the Town by Tax Collector's deed at public auction, sealed bid, or in such other manner as the Selectmen may determine as justice may require.

ARTICLE 24. To transact any other business that may legally come before this meeting.

Given under our hands and seal this 12th day of February in the year of our Lord 1979.

CLYDE TUFTS, Chairman
MILTON RICH
JERRY RITTERSDORF
Selectmen

A true copy of Warrant – Attest:

CLYDE TUFTS, Chairman
MILTON RICH
JERRY RITTERSDORF
Selectmen

TOWN BUDGET

Estimates of Revenue and Expenditures for the Ensuing Year January 1, 1979 to December 31, 1979.
 Compared with Estimates and Actual Revenue, Appropriations and Expenditures of the Previous Year

January 1, 1978 to December 31, 1978

<u>SOURCES OF REVENUE</u>	January 1, 1978 to December 31, 1978			Actual		
	Estimated Revenue Previous Fiscal Year	Estimated Revenue Previous Fiscal Year	Estimated Revenue Ensuing Fiscal Year	Estimated Revenue Ensuing Fiscal Year	Estimated Revenue Ensuing Fiscal Year	Estimated Revenue Ensuing Fiscal Year
From Local Taxes:						
Resident Taxes	\$ 2,300.00	\$ 64.00	\$ 3,528.00	\$ 64.00	\$ 2,700.00	\$ 64.00
National Bank Stock Taxes	50.00	50.00	1,753.00	102.00	1,700.00	125.00
Interest on Delinquent Taxes						
Resident Tax Penalties						
From State:						
Meals and Rooms Tax	2,564.00	3,344.00	2,927.00	4,044.00	2,927.00	4,044.00
Interest and Dividends Tax	278.00	278.00	329.00	329.00	329.00	329.00
Savings Bank Tax	8,115.00	8,115.00	8,026.00	8,026.00	8,026.00	8,026.00
Highway Subsidy						
Town Road Aid	559.00	559.00	2,394.47	2,394.47	2,300.00	2,300.00
Reimb. a/c Road Toll Refund			261.00	261.00	200.00	200.00
From Local Sources, Except Taxes:						
Motor Vehicle Permits Fees	14,000.00	350.00	15,181.00	863.00	15,200.00	865.00
Dog Licenses	64.00	64.00	272.00	272.00	270.00	270.00
Business Licensed, Permits and Filing Fees						

Fines & Forfeits, Municipal & District Court	161.00	
Rent of Town Property	100.00	180.00
Income From Departments - New Durham - Police Patrol - Plowing & Sanding	2,500.00	5,330.00
Business Profits Tax	14,855.00	15,598.56
Revenue Sharing	9,000.00	16,494.00
TOTAL REVENUES AND CREDITS	\$ 58,143.00	\$ 77,179.03

	Appropriations Previous Fiscal Year	Actual Expenditures Previous Fiscal Year	Appropriations Ensuing Fiscal Year 1979 (1979-80)
PURPOSES OF APPROPRIATION			
General Government:			
Town Officers' Salaries	\$ 3,500.00	\$ 3,395.00	\$ 3,500.00
Town Officers' Expenses	3,500.00	4,542.33	5,000.00
Election and Registration Expenses	400.00	459.07	500.00
Municipal and District Court Expenses - Assoc. Dues	400.00		400.00
Expenses Town Hall and Other Buildings	2,000.00	439.82	2,000.00
Reappraisal of Property - Town Reports	500.00	669.00	800.00
Fees		1,503.00	1,200.00
Protection of Persons and Property:			
Police Department	20,000.00	22,499.99	25,000.00
Fire Department, inc. Forest Fires	2,000.00	6,238.33	2,500.00
Insurance	5,000.00	5,642.80	6,000.00
Conservation Commission - Dispatch Center	616.00	616.35	
Discounts & Abatements			69.36

Health Department:		
Health Dept. - Hospital - Ambulance	880.50	880.50
Vital Statistics	10.00	22.50
Town Dump and Garbage Removal	1,000.00	1,365.33
County Tax		29,204.00
2% Bond & Retirement - (State)		364.14
Highways & Bridges:		
Town Road Aid	359.17	359.17
Town Maintenance - Summer & Winter	20,000.00	19,996.12
Street Lighting	2,000.00	2,082.01
General Expenses of Highway Department	17,956.28	19,647.20
White & Blouin - Article 20	15,000.00	15,000.00
Wolfeboro Road - Article 8	10,000.00	11,440.68
Tar - Article 12	2,000.00	
2 Way Radio - Article 15	500.00	
Interest	3,000.00	4,540.83
Land, Blogs. & New Equipment		12,930.16
Public Welfare:		
Old Age Assistance	1,700.00	520.92
Boat Reports		9.38
Taxes Bought By Town		28,916.78
Middleton School District		135,462.27
Recreation:		
Parks & Playground, inc. band concerts	150.00	237.50
Unclassified:		
Damages and Legal Expenses	250.00	42.50

Police Liability Insurance	825.00	
Expenses by Juvenile Court Decisions	401.81	4,200.00
Revaluation by State		29,735.00
Public Official Liability Insurance		1,800.00
 Debt Service:		
Principal - long term notes & bonds	100,000.00	15,000.00
 Capital Outlay:		
New Sander from Revenue Sharing		6,200.00
Renovation of Town Hall - Revenue Sharing		12,546.00
Tax Mapping - Revenue Sharing		5,000.00
Payment to Capital Reserve Fund		<u>10,000.00</u>
Land Purchase for future use		<u>\$186,186.40</u>
TOTAL APPROPRIATIONS	<u>\$112,721.95</u>	<u>\$434,498.85</u>

APPROPRIATIONS FOR YEAR 1978

Town Officers' Salaries	\$ 3,500.00
Town Officers' Expenses	3,500.00
Printing Town Reports	500.00
Election & Registration	400.00
Town Hall Expenses	2,000.00
Association Dues	400.00
Police Dept.	20,000.00
Fire Dept.	2,000.00
Interest	3,000.00
Insurance	5,000.00
Vital Statistics	10.00
Town Maintenance - Winter	10,000.00
Town Maintenance - Summer	10,000.00
Street Lighting	2,000.00
General Expense of Highway	17,956.00
Old Age Assistance, Veterans Aid, Welfare	1,700.00
Damages and Legal Expenses	250.00
Town Road Aid	359.00
Town Beach and Landing	150.00
Visiting Nurse Program	880.50
Wakefield Town Dump	1,000.00
Wolfeboro Road	10,000.00
Dispatch Center	616.00
Rock Rake (Revenue Sharing)	2,500.00
Road Grader (Final Payment) Revenue Sharing	5,000.00
Tar (Roads in Town)	2,000.00
2-Way Radio for Fire Truck	500.00
Gravel Pit	15,000.00
Fire Truck Repair (Anti-Recession Fund)	154.00
Middleton School District	<u>163,000.00</u>
TOTAL APPROPRIATIONS	\$ 283,375.50

LESS: ESTIMATED REVENUES & CREDITS	
Interest & Dividends Tax	\$ 4,044.00
Savings Bank Tax	329.00
Rooms & Meals Tax	2,927.00
Interest Received on Taxes	1,753.00
Business Licenses, Filing Fees	272.00
Dog Licenses	863.00
Motor Vehicle Permits	15,181.00
National Bank Stock	64.00
From New Durham, Plow, Salt, Sand & Police Patrol	5,330.00
Resident Taxes	3,528.00
Highway Subsidy	8,026.00
Gas Refund - Police & Highway	261.00
Rent of Town Hall	180.00
TOTAL REVENUES & CREDITS	\$ 42,758.00
Net Town appropriation	\$112,721.00
Net School appropriation	163,000.00
County Tax assessment	29,204.00
TOTAL OF SCHOOL, TOWN & COUNTY	\$304,925.00
Deduct: Total Business Profits Tax	<u>15,598.00</u>
	\$289,327.00
Add: War Service Credits	<u>2,700.00</u>
	\$292,027.00

REPORT OF THE PLANNING BOARD

The Planning Board met on numerous occasions, and attended lectures etc., deemed important to the further implementation of the fair and orderly plan of growth as adopted by the Town. Work was begun on a master plan that ultimately will encompass any possible contingency, now and in the future.

The Planning Board is represented at each Selectmens' meeting. Expenses were minimal.

Respectfully submitted,

PAUL BOURGUE, Chairman
 GUY P. RICHARDSON
 CALVIN GULLIFORD
 WAYNE SALISBURY
 MILTON RICH, Selectman
 JERRY RITTERSDORF, Alternate

COMPARATIVE STATEMENT

	Total	Expenditures	Balance	Unexpended	
	Appropriations	Receipts	Available	\$	Overdraft
Town Officers' Salaries	\$ 3,500.00	\$ 3,500.00	\$ 3,395.00	\$ 105.00	\$ 1,042.33
Town Officers' Expenses	3,500.00		4,542.23		169.00
Printing Town Reports	500.00		500.00	669.00	59.07
Election & Registration	400.00		400.00	459.07	
Town Hall Expenses	2,000.00	180.00	2,180.00	439.82	1,740.18
Association Dues	400.00		400.00	452.00	52.00
Police Department	20,000.00	3,097.10	23,097.10	22,499.99	597.11
Fire Department	2,000.00	4,238.33	6,238.33	6,238.33	
Interest	3,000.00	1,754.09	4,754.09	4,540.83	213.26
Insurance	5,000.00		5,000.00	5,642.80	642.80
Vital Statistics	10.00		10.00	22.50	12.50
Town Maintenance - Winter	10,000.00	204.00	10,204.00	9,876.26	327.74
Town Maintenance - Summer	10,000.00	561.33	10,561.33	10,119.86	441.47
Street Lighting	2,000.00		2,000.00	2,082.01	82.01
Gen. Expense of Highway Dept.	17,956.28	3,790.00	21,746.28	19,647.20	2,099.08
Old Age Assistance	1,700.00		1,700.00	520.92	1,179.08
Damage & Legal Expenses	250.00		250.00	42.50	207.50
Town Road Aid	359.17			359.17	
Town Beach & Landing	150.00			150.00	237.50
Visiting Nurse Council	880.50			880.50	880.50
Wakefield Town Dump	1,000.00			1,000.00	1,365.33
Wolfeboro Road (Article 8)	10,000.00			10,000.00	11,440.68
Dispatch Center	616.35			616.35	616.35
Tar (Article 12)	2,000.00			2,000.00	
2-Way Radio (Article 15)	500.00			500.00	2,000.00
TOTALS	\$115,722.30	\$ 13,824.75	\$111,522.15	\$106,089.95	\$ 9,410.42
					\$ 5,494.05
					\$ 3,916.37

FINANCIAL REPORT

ASSETS

Cash:

Fire Truck Repair Capital Reserve Fund #94773	\$ 155.73
Revenue Sharing #61434	16,045.08
Tax Map Capital Reserve Fund #91828	7,148.52
Revenue Sharing Building Fund #90120	210.19
Treasurer's Account #098148	7,323.28
Cash on Hand in Checking Account	<u>65,570.62</u>
TOTAL	\$ 96,453.42

Capital Reserve Funds:

Rock Rake	2,500.00
Grader	5,000.00
Fire Truck Repair Fund	<u>155.73</u>
TOTAL	\$ 7,655.73

Unredeemed Taxes:

Levy of 1977	13,072.96
Levy of 1976	9,169.32
Levy of 1975	1,017.40
Previous Years	<u>1,067.51</u>
TOTAL	\$ 24,327.19

Uncollected Taxes:

Levy of 1978, including Resident Taxes	64,308.46
Levy of 1977	410.00
Levy of 1976	9,299.32
Previous Years	<u>1,067.51</u>
TOTAL	\$ 75,085.29
GRAND TOTAL	\$203,521.63
Current Surplus (Deficit), December 31, 1977	54,579.60
Current Surplus (Deficit), December 31, 1978	30,844.11
Increase-Decrease of Surplus (Deficit)	
Change in Financial Condition	\$ 23,735.49

LIABILITIES

Accounts Owed by the Town:

Tax Map Capital Reserve Fund	\$ 7,148.52
Fire Truck Repairs Capital Reserve Fund	155.73
Unexpended Revenue Sharing Funds	16,255.27
School District Taxes Payable	<u>126,462.27</u>

Tax Anticipation Notes Outstanding:

Gravel Pit Note	15,000.00
TOTAL LIABILITIES	\$172,677.52

Current Surplus	30,844.11
GRAND TOTAL	\$203,521.63

RECEIPTS

Current Revenue:

From Local Taxes:

Property Taxes - Current Year - 1978	\$177,889.66
Resident Taxes - Current Year - 1978	2,708.00
National Bank Stock Taxes - Current Year - 1978	64.00
TOTAL CURRENT YEAR'S TAXES COLLECTED AND REMITTED	\$180,661.66
Property Taxes and Yield Taxes - Previous Years	64,249.54
Resident Taxes - Previous Years	810.00
Interest received on Delinquent Taxes	1,754.09
Penalties: Resident Taxes	101.00
Tax sales redeemed	7,333.37

From State:

Highway Subsidy	8,026.62
Interest and Dividends Tax	4,044.39
Savings Bank Tax	329.82
Reimbursement a/c Motor Vehicle Road Toll	261.00
Meals and Rooms Tax	2,927.23
Reimbursements a/c Business Profits Tax	15,598.56

From Local Sources, Except Taxes:

Dog Licenses & Penalties	863.50
Business licenses, permits and filing fees	270.00
Fines and forfeits, municipal & District Court	161.14
Rent of town property	180.00
Reimbursement Police Department	109.50
Reimbursement Highway Department	204.00
Income - New Durham, Plowing & Police Patrol	5,530.56
Sale of Check List	2.00
Motor Vehicle permits	15,181.00

Receipts Other than Current Revenue:

Insurance adjustments	29.95
Quarterly Taxes & FICA & Police checks refunded	2,056.18
Withdrawals from Capital Reserve Funds	115,000.00
Sale of town property	12,953.06
Grants from U.S.A.	

Revenue Sharing 16,494.02

Proceeds of Loans in Anticipation of Long Term

Notes 15,000.00

TOTAL RECEIPTS OTHER THAN CURRENT REVENUE	\$161,047.59
TOTAL RECEIPTS FROM ALL SOURCES	\$470,132.42
Cash on hand January 1, 1978 - (July 1, 1978)	29,937.05
GRAND TOTAL	\$500,069.47

PAYMENTS

General Government:

Town Officers' salaries	\$ 3,395.00
Town Officers' Expenses	4,542.33
Election and registration expenses	459.07
Dispatch Center	616.35
Expenses Town Hall & Other Town Buildings	439.82
Fees	<u>1,503.00</u>
	\$ 10,955.57

Protection of Persons and Property:

Police Deaprtment	22,499.99
Fire Department, including forest fires	6,238.33
Insurance	5,642.80
Town Reports	<u>669.00</u>
	\$ 35,050.12

Health:

Health Department, including Hospitals & Ambulance	880.50
Vital Statistics	22.50
Town Dump and garbage removal	<u>1,365.33</u>
	\$ 2,268.33

Highways and Bridges:

Town Road Aid	359.17
Town Maintenance - Summer	\$10,119.86
Winter	<u>9,876.26</u>
Street lighting	19,996.12
General Expenses of Highway Department	<u>19,647.20</u>
	\$ 42,084.50

Boat Reports	9.38
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Public Welfare:

Old age assistance	520.92
People in Need of Supervision	<u>401.81</u>
	\$ 932.11

Recreation:

Parks and Playgrounds	237.50
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Unclassified:

Damages and legal expenses	42.50
Taxes bought by Town	28,916.78
Discounts, Abatements and refunds	<u>69.36</u>

Total Current Maintenance Expenses	
	\$ 29,028.64

Debt Service:

Interest on Debt:

Paid on tax anticipation notes	4,540.83
Paid on long term notes	<u>100,000.00</u>
TOTAL INTEREST PAYMENTS	\$104,540.83

Capital Outlay:

Highways and Bridges - Wolfeboro Road	\$ 11,440.68
Highways and Bridges - Gravel Pit	15,000.00
Lands and Buildings & New Equipment	12,930.16
Tax Maps	<u>5,000.00</u>
TOTAL OUTLAY PAYMENTS	\$ 44,370.84

Payments to Other Governmental Divisions:

Payments to State a/c 2% Bond & Debt Retirement	
Taxes	364.14
Taxes paid to County	29,204.00
Payments to School District	<u>135,462.27</u>
TOTAL PAYMENTS TO OTHER GOVERNMENTAL DIVISIONS	\$165,030.41
TOTAL PAYMENTS FOR ALL PURPOSES	\$434,498.85
Cash on hand December 31, 1978 - (June 30, 1979)	65,570.62
GRAND TOTAL	\$500,069.47

AUDITORS' REPORT

We have examined the books of the Town Officers and related statements for the 1978 fiscal year. Our examination was made in accordance with the state's auditing forms using such auditing procedures as we considered necessary.

In our opinion the books were correct as reported with the following exceptions:

1. It appears the Town Clerk remitted \$52.00 too much to the Treasurer under Motor Vehicle Permits.
2. It appears the Town Clerk was short 50¢ in dog licenses and penalties remitted to the Treasurer.
3. The debits of the Tax Collector's records are 10¢ over the credits.

We were unable to balance the books from previous years using the Accountant's previous figures and amounts collected this year toward previous years. Also, some entries were not dated making it impossible to tell which year they belonged under.

We have submitted some general recommendations to the Town for future bookkeeping procedures.

STAR SNYDER
PATRICIA RITTERSDORF
Auditors

February 27, 1979

REPORT OF TAX COLLECTOR
SUMMARY OF WARRANTS
PROPERTY, RESIDENT AND YIELD TAXES
LEVY OF 1978

DR.

Taxes Committed to Collector:

Property Taxes	\$238,271.06
Resident Taxes	3,180.00
National Bank Stock Taxes	64.00
TOTAL WARRANTS	\$241,515.06

Added Taxes:

Property Taxes	6,643.05
Resident Taxes	490.00
	7,133.05

Interest Collected on Delinquent Property Taxes:

.40

Penalties Collected on Resident Taxes:

24.00

TOTAL DEBITS	\$248,672.51
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CR.

Remittances to Treasurer:

Property Taxes	\$178,631.66
Resident Taxes	2,708.00
National Bank Stock Taxes	64.00
Interest Collected	.40
Penalties on Resident Taxes	24.00
	\$181,428.06

Abatements Made During Year:

Property Taxes	2,893.89
Resident Taxes	42.00
	2,935.89

Uncollected Taxes - December 31, 1978:

(As Per Collector's List)

Property Taxes	\$ 63,388.46
Resident Taxes	920.00
	\$ 64,308.46
TOTAL CREDITS	\$248,672.41

SUMMARY OF WARRANTS
PROPERTY, RESIDENT AND YIELD TAXES
LEVY OF 1977

DR.

Uncollected Taxes - As of January 1, 1978:

Property Taxes	\$ 64,959.68
Resident Taxes	1,230.00
Yield Taxes	375.00
	\$ 66,564.68

Added Taxes:

Property Taxes	692.08
Resident Taxes	<u>170.00</u>
	\$ 862.08
<u>Interest Collected on Delinquent Property Taxes:</u>	1,753.69
<u>Penalties Collected on Resident Taxes</u>	78.00
<u>TOTAL DEBITS</u>	\$ 69,258.45

CR.Remittances to Treasurer During Fiscal YearEnded December 31, 1978:

Property Taxes	\$ 64,249.54
Resident Taxes	820.00
Interest Collected During Year	1,753.69
Penalties on Resident Taxes	78.00
Costs	<u>864.27</u>
	\$ 67,765.50

Abatements Made During Year:

Property Taxes	\$ 612.95
Resident Taxes	20.00
Yield Taxes	<u>450.00</u>
	\$ 1,082.95

Uncollected Taxes - December 31, 1978:

(As Per Collector's List)

Resident Taxes	410.00
<u>TOTAL CREDITS</u>	\$ 69,258.45

SUMMARY OF WARRANTSPROPERTY, RESIDENT AND YIELD TAXESLEVY OF 1976DR.Uncollected Taxes - As of January 1, 1978:

Property Taxes	\$ 11,848.24
Resident Taxes	<u>130.00</u>
	\$ 11,978.24
<u>Interest Collected on Delinquent Property Taxes:</u>	521.21
<u>Penalties Collected on Resident Taxes:</u>	73.00
<u>TOTAL DEBITS</u>	\$ 12,572.45

CR.Remittances to Treasurer During Fiscal Year:Ended December 31, 1978:

Property Taxes	\$ 2,678.92
Interest Collected During Year	<u>332.35</u>
	\$ 3,011.27

Uncollected Taxes - December 31, 1978:

(As Per Collector's List)

Property Taxes	9,431.18
Resident Taxes	<u>130.00</u>
 TOTAL CREDITS	 <u>9,561.18</u>
	\$ 12,572.45

SUMMARY OF TAX SALES ACCOUNTS
FISCAL YEAR ENDED DECEMBER 31, 1978

DR.

	Tax Sales on Account of Levies of:			
	1977	1976	1975	Previous Years
(a) Balance of Unredeemed Taxes - January 1, 1978	\$ 15,963.62	\$ 11,848.24	\$ 1,418.76	\$ 1,102.71
(b) Taxes Sold to Town During Current Fiscal Year				
Interest Collected After Sale	34.02	318.63	145.51	
<u>TOTAL DEBITS</u>	<u>\$ 15,997.64</u>	<u>\$ 12,166.87</u>	<u>\$ 1,564.27</u>	<u>\$ 1,102.71</u>

Remittances to Treasurer During Year:

Redemptions	\$ 2,890.66	\$ 2,678.92	\$ 401.36	\$
Interest & Costs After Sale	34.02	318.63	145.51	
Abatements During Year				
Unredeemed Taxes - December 31, 1978				
<u>TOTAL CREDITS</u>	<u><u>13,072.96</u></u>	<u><u>9,169.32</u></u>	<u><u>1,017.40</u></u>	<u><u>35.20</u></u>
(a) "Balance of Unredeemed Taxes - January 1, 1978." ^a	<u>\$ 15,997.64</u>	<u>\$ 12,166.87</u>	<u>\$ 1,564.27</u>	<u>\$ 1,067.51</u>

- (a) Should include balances of Unredeemed Taxes, as of beginning of fiscal year - January 1, 1978 from Tax Sales of Previous Years.

"Taxes Sold to Town During Current Fiscal Year!"

Tax Sales held during fiscal year ending December 31, 1978, should include total amount of taxes, interest and costs to date of sale.

NOTE: TOTAL DEBITS AND TOTAL CREDITS should agree.

1977 TAXES UNREDEEMED

Allen, Edward	\$ 62.92
Allin, William	62.92
Almond, Peter & Starr	62.92
Barker, George & Mary	342.53
Barnes, Richard	344.06
Bartlette, Everett & Wanda	453.39
Berglund, Arthur	73.89
Betolami, Joseph	62.92
Blais, Henry	117.59
Bourgeois, Alfred	117.59
Brown, James & Jeanne	172.26
Brower, Peter	398.74
Callahan, Paul & Anne	281.54
Carbone, Mary	62.92
Carbone, Raymond & Dena	62.92
Chamberlain, Arlene	115.04
Companion, Grant & Gabour, James	62.92
Cormier, Jean & Claude	62.92
Creighton, Edward & Mary	338.31
Depaolo, Louise	117.59
Dwyer, Carolyn	62.92
Elliott, Vincent & Diane	273.76
Farrington, Ernest & Sandra	256.88
Flattery, James	62.92
Francouer, Donald	117.59
Gauthier, Michail & April	445.61
Greenleaf, Elaine King	117.59
Gundberg, Gregory	119.83
Harriman, Richard & Carol	66.72
Hester, Leonard	124.31
Hood, Catherine	62.92
Horan, Constance	117.59
Horgan, Frederick	62.92
Hunter, James & Maureen	336.27
Johnson, Wilfred	62.92
Kuhn, Arthur & Donna	284.73
Laphem, Raymond & Frances	141.00
Lerario, Carl	117.59
Lessard, Roger & Charlotte	344.06
Luongo, Victor & Gladys	361.73
McPherson, Norman	148.86
McPherson, Russell	458.70
Mimmo, Dante & Josephine	117.59

Misbett, John & Marie	390.84
Modelewski, Thomas	226.93
Nelson, Eric	258.31
Perkins, Phillip & Grace	62.92
Parfido, Frank & Anna	245.04
Regan, P. J.	102.02
Sheldon, Jay	172.26
Sparks, Richard	453.39
Staples, Howard & Marilyn	307.06
Stevens, Leslie & Marcia	366.29
Thomas, Steven & Eleanor	62.92
Tufts, Frederick	379.97
Tufts, Maurice & Secord, Millie	109.71
Tufts, Maurice	341.53
VanBuskirk, Keith	69.18
Venezia, Mike	62.92
Victor, Roy	62.92
Washburn, Ivan & Claire	531.49
Washburn, Ivan & Claire	536.20
Wasser, Paul	62.92
Whitehouse, Richard & Gladys	133.96
Young, Donald & Marion	493.38
	\$ 13,072.76

1976 TAXES UNREDEEMED

Allen, Edward	\$ 50.68
Barker, George & Mary	56.98
Bourgeois, Albert & Mary Jane	93.11
Brower, Peter	311.29
Bryne, Elizabeth	244.63
Carbone, Raymond & Dena	50.68
Conklin, George & Betty	305.21
Cormier, Claude & Jean	50.68
DiNapoli, Luigi, Thomas & Arthur	15.85
Elliott, Vincent & Diane	214.34
Flattery, James	50.68
Greenleaf, Elaine	93.11
Gulliford, Calvin	215.25
Hester, Leonard	424.24
Holland, John & Gail	4.80
Horan, Constance	93.11
Horgan, Frederick	50.68
Horgan, Paul & Skidmore, Thomas	31.61
Hunter, James & Maureen	262.79
Johnson, Wilfred	50.68
Lophem, Raymond	50.68

Leighton, Frank (heirs)	199.78
Millward, Ruth	93.11
Modelewski, Thomas	177.94
Morrill, Richard & Deborah	9.80
Nichols, Rensford & Morrow, Emily	2.38
Panagos, George	93.11
Perkins, Phillip & Grace	50.68
Redfield, Mrs. Leon	44.62
Rollins, John	511.30
Ryan, Louis, Jr. & Florence	129.11
Scannell, Edgar & Regina	287.06
Sinnott, Edmund & Jeanne	3.55
Sparks, Richard	353.72
Staples, Howard & Marilyn	159.10
Stevens, Leslie & Marcia	275.15
Thomas, Steve & Eleanor	50.68
Tufts, Maurice	262.79
VanBuskirk, Keith	55.54
Victor, Roy	220.37
Walbridge, Alvin	249.78
Wasser, Paul	50.68
Young, Donald & Marion	384.02
	\$ 6,385.35

1975 TAXES UNREDEEMED

Allen, Edward	49.29
Blais, Henry & Patricia	90.62
Brower, Peter	303.04
Flattery, James	10.16
Horgan, Frederick	49.29
Lophem, Raymond	72.91
Modelewski, Thomas	173.22
Panagos, George	4.07
Redfield, Leon Mrs.	13.41
Scannell, Edgar & Regina	103.39
VanBuskirk, Keith	54.02
Young, Donald & Marion	4.00
	\$ 927.42

1974 TAXES UNREDEEMED

Allen, Edward	35.20
Blais, Henry & Patricia	62.59
Brower, Peter	35.20
Daniels, William	95.12
Horgan, Frederick	35.20
Modelewski, Thomas	112.63
Sparks, Richard	187.09

Vacca, Louis	35.20
VanBuskirk, Keith	62.77
	<hr/>
	\$ 661.00

1973 TAXES UNREDEEMED

Allen, Edward	34.61
Brower, Peter	34.61
Gelardi, Phyllis	34.61
Modelewski, Thomas	114.88
Panagos, George	61.37
Vacca, Louis	34.61
	<hr/>
	\$ 314.69

1972 TAXES UNREDEEMED

Allen, Edward	28.94
Melanson, Eunice & Paul	28.94
Tolman, Andrew	(unknown)
Wolstenholm, Barbara	(unknown)
	<hr/>
	\$ 28.94
	<hr/>
	\$ 115.76

1971 TAXES UNREDEEMED

Vacca, Louis	33.94
	<hr/>
	\$ 33.94

TREASURER'S REPORT

Property Tax - 1977	\$ 64,249.54
Resident Tax - 1977	820.00
Resident Tax Penalty - 1977	78.00
Interest - 1977	1,753.69
Cost - 1977	864.27
Redemptions	6,469.10
Property Tax - 1978	178,631.66
Resident Tax - 1978	2,708.00
Resident Tax Penalty - 1978	24.00
Interest - 1978	.40
National Bank Stock	64.00
Motor Vehicles	15,095.00
Dog Licenses - 1978	838.50
Building Permits	162.00
Dog Penalties	25.00
Filing Fees	8.00
Transferred Revenue Sharing - Bldg. Fund (Fire Dept.)	9,364.02
Transferred Revenue Sharing - Article 11 & 10 (Highway)	7,130.00
Transferred Tax Map Account	5,000.00
Transferred Treasurer's Account	75,000.00
Town of Middleton Tax Sale	12,953.06
Farmington National & Savings Bank Note	35,000.00

Farmington National & Savings Bank Note	
(Purchase gravel pit)	15,000.00
State of N. H. - Highway Fund	8,026.62
State of N. H. - Gas Refund	261.23
State of N. H. - Business Profits Tax	15,598.56
State of N. H. - Rooms & Meals Tax	2,927.23
State of N. H. - Bank Tax	329.82
State of N. H. - Interest & Dividend Tax	4,044.39
U. S. Treasury - Employer Quarterly Tax Return	700.23
U. S. Treasury - FICA Refund	870.33
Use of Town Hall	180.00
Police Reports	74.00
Revenue Juvenile Court Refund	161.14
Junk Licenses	100.00
Perley Lee - Reimb. tar & sand	100.00
Peerless Insurance - Damage to cruiser	29.95
Delayed Auto Fee	86.00
Eveleth Hamilton - Culvert & Gravel	52.00
Ed Randall - Culvert & Gravel	52.00
Sale of Checklist	2.00
Town of New Durham - Reimb. Police	1,540.56
Hampshire Shores - Winter Patrol	200.00
Town of New Durham - Plow, Salt, Sand	3,790.00
Middleton Police Dept. - Reimb. gas & Tel.	35.50
	<u>\$470,399.80</u>
Less amount remitted by Tax Collector	
Twice due to bad checks	753.00
	<u>\$469,646.80</u>
Less Payments	434,013.23
	<u>35,633.57</u>
Cash on Hand December 31, 1978	29,937.05
	<u>\$ 65,570.62</u>

SCHEDULE OF TOWN PROPERTY
As of December 31, 1978; June 30, 1979

<u>Description</u>	<u>Value</u>
Town Hall, Lands and Buildings	\$ 75,000.00
Furniture and Equipment	6,000.00
Police Department, Lands and Buildings	6,500.00
Fire Department, Lands and Buildings	36,500.00
Highway Department, Lands and Buildings	55,500.00
Equipment	15,000.00
Materials and Supplies	2,000.00
Parks, Commons and Playgrounds	5,000.00
TOTAL	\$201,500.00

SUMMARY OF PAYMENTS

Town Officers' Salaries	\$ 3,395.00
Town Officers' Expenses	4,542.33
Election & Registration	459.07
Dispatch Center	616.35
Town Hall Expenses	439.82
Police Dept.	22,499.99
Fire Department	6,238.33
Fees	1,503.00
Insurance	5,642.80
Town Reports	669.00
Rural Health Council	880.50
Vital Statistics	22.50
Wakefield Dump - 1977 & 1978	1,365.33
Town Maintenance - Summer	10,119.86
Town Maintenance - Winter	9,876.26
Town Road Aid	359.17
Street Lighting	2,082.01
General Expenses of Highway	19,647.20
Old Age Assistance	520.92
People in Need of Supervision	401.81
Boat Reports	9.38
Town Beach and Landing	237.50
Damages & Legal Expenses	42.50
White & Blouin - Gravel Pit	15,000.00
Taxes Bought By Town	28,916.78
Discounts & Abatements	69.36
Treas. State of N. H. - 2% Bond & Retirement	364.14
Tax Mapping	5,000.00
Interest	4,540.83
Wolfeboro Road	11,440.68
Land, Buildings & New Equipment	12,930.16
Temporary Loan	100,000.00
County Tax	29,204.00
Middleton School District	135,462.27
TOTAL	\$ 434,498.85
Less Checks 2825 & 2921 refunded to Police Department	485.62
	<hr/>
	\$ 434,013.23

SUMMARY OF RECEIPTS

Property Tax - 1977	\$ 64,249.54
Resident Tax - 1977	820.00
Resident Tax Penalty - 1977	78.00
Interest - 1977	1,753.69
Cost - 1977	864.27
Redemptions	6,469.10
Property Tax - 1978	178,631.66
Resident Tax - 1978	2,708.00
Resident Tax Penalty - 1978	24.00
Interest - 1978	.40
National Bank Stock	64.00
Motor Vehicles	15,095.00
Dog Licenses - 1978	838.50
Building Permits	162.00
Dog Penalties	25.00
Filing Fees	8.00
Transferred Revenue Sharing - Bldg. Fund (Fire Dept.)	9,364.02
Transferred Revenue Sharing - Article 11 & 10 (Highway)	7,130.00
Transferred Tax Map Account	5,000.00
Transferred Treasurer's Account	75,000.00
Town of Middleton Tax Sale	12,953.06
Farmington National & Savings Bank Note	35,000.00
Farmington National & Savings Bank Note (Purchase gravel pit)	15,000.00
State of N. H. - Highway Fund	8,026.62
State of N. H. - Gas Refund	261.23
State of N. H. - Business Profits Tax	15,598.56
State of N. H. - Rooms & Meals Tax	2,927.23
State of N. H. - Bank Tax	329.82
State of N. H. - Interest & Dividend Tax	4,044.39
U. S. Treasury - Employer Quarterly Tax Return	700.23
U. S. Treasury - FICA Refund	870.33
Use of Town Hall	180.00
Police Reports	74.00
Revenue Juvenile Court Refund	161.14
Junk Licenses	100.00
Perley Lee - Reimb. tar & sand	100.00
Peerless Insurance - Damage to cruiser	29.95
Delayed Auto Fee	86.00
Eveleth Hamilton - Culvert & Gravel	52.00
Ed Randall - Culvert & Gravel	52.00
Sale of Checklist	2.00
Town of New Durham - Reimb. Police	1,540.56

Hampshire Shores - Winter Patrol	200.00
Town of New Durham - Plow, Salt, Sand	3,790.00
Middleton Police Dept. - Reimb. gas & Tel.	35.50
	<u>\$470,399.80</u>
Less amount remitted by Tax Collector	
Twice due to bad checks	753.00
	<u>\$469,646.80</u>
Less Payments	
	434,013.23
	35,633.57
Cash on Hand December 31, 1978	29,937.05
	<u>\$ 65,570.62</u>

MIDDLETON POLICE DEPARTMENT ANNUAL REPORT 1978

Total hours worked	3,965
Total mileage	36,249
Accidents investigated	28
Complaints investigated	377
Aid rendered to individuals	163
Aid to other departments	106
Juvenile cases	12
Persons arrested or summonsed	127
Warnings given	627
Buildings Checked	3,176
Total calls for service	886
Statistics from Strafford County Dispatch Center	
Radio transmissions	18,852
Telephone calls	2,328
Total cost per call	12.1¢

1978 was by far the busiest and most productive year of the Middleton Police Department. The total number of calls for service increased from 378 in 1977 to 886 in 1978, also juvenile cases doubled and the number of persons arrested or summonsed tripled during the last twelve months. We feel that the reasons for the increases are the growing population of the Town which is at an alarming rate compared to past years and the increase in traffic passing thru Middleton.

Respectfully submitted

MICHAEL QUIMBY
Chief of Police

DETAILED STATEMENT OF PAYMENTS

TOWN OFFICERS' SALARIES

Dorothy Hancock	\$	145.00
Debra Chesley		400.00
Florence Casavant		500.00
Charlotte Lessard		400.00
Diane Valrand		350.00
Milton Rich		500.00
Jerry Rittersdorf		500.00
Clyde Tufts		600.00
	\$	<u>3,395.00</u>

TOWN OFFICERS' EXPENSES

N. H. Municipal Assoc. 1978 & 1979 Dues	400.00	
New Voter Laws	10.00	
Finance Seminars	<u>20.00</u> \$	430.00
Postmaster, Union N. H.		
1000 Stamped Envelopes	138.40	
700- 13¢ stamps	91.00	
500- 2¢ Stamps	<u>10.00</u> \$	239.40
Laura Carey- Redemptions & Tax Sale		180.50
Eugene Nute- Photo Copies		7.00
State of N. H.- Water & Pollution Control		2.00
Lucinda Jenness- Expenses for 1977		100.00
P. D. Q. Instant Printing		
Copies of Valuations	7.20	
1000 Residence Tax	<u>36.00</u> \$	43.20
Branham Publishing Co.		
Auto Book	12.05	
Motorcycle Book	17.90	
Revised Auto Book	<u>19.90</u> \$	49.85
Dorothy Hancock- Expenses & Tax Sale 1977		366.00
N. H. Assoc. of Assessing Officials 1978 Dues		20.00
City & Town Clerks Assoc.- 1978 & 1979 Dues		20.00
Tax Collector's Assoc.- 1978 Dues		12.00
Meader's Office Supplies:		
Supplies for all Town Officers		51.62
Steve Davis Office Machine Co.- Oil Typewriter,		
Adding Machine & New Ribbons		18.75
Clyde Tufts- Reimb. for Stamp Pad,		
Stamp and Ink	8.40	
Tax Collector's Envelopes	79.50	
Postage	120.00	
Expenses	<u>100.00</u> \$	307.90

Treas. State of N. H. - Used Adding Machine		20.00
Cliff Butler, Plowing Town Clerk's Driveway		100.00
Martin J. Hogarty-Auditing all Town Books		1,000.00
Florence Casavant-Postage, Mileage & Expenses		46.00
Wheeler & Clark		
Dog Tags	20.60	
Report Book	<u>4.82</u>	25.42
Equity Publishing Co.-Revised N. H. Statutes		38.00
Edward H. Quimby Co.		
Repairs to Typewriter and Adding Machine		80.36
State of N. H. Seminar		15.00
Geo. M. West- Law Book for Town Clerk		5.00
Charlotte Lessard- Expenses		99.61
Diane Valrand:		
Certified Mail	152.50	
Tax Sale	522.00	
Expenses-1977 & 1978	<u>105.69</u>	780.19
Days Furniture Co. - Rubber Stamp		4.45
B. & B. Offset Printing - Tax Bills		61.00
Brown & Saltmarsh		
5 Appointment Forms	.84	
Notice of Tax Sale	19.14	
Tax Collector Supplies	14.24	
200 Tax Levy Sheets	73.44	
2 Abatement Books	<u>10.42</u>	118.08
Welch's Flower Shop		
Flowers in Memory of Eva Tufts		26.00
Farmington Ambulance Corps.		
Memory of Paul Gelinas' Father		25.00
Debra Chesley- Expenses		50.00
Milton Rich- Expenses		100.00
Jerry Rittersdorf- Expenses		100.00
TOTAL \$		<u>4,542.33</u>

ELECTION & REGISTRATION

Charles DiPrizio III - Moderator		40.00
Foster Press-Town Ballots	25.20	
100 Sets of Check Lists	<u>49.50</u>	74.70
Dorothy Auclair- Moderator Pro Tem		20.00
Ethel Auclair- Supervisor		22.00
Helen Butler- Supervisor & Ballot Clerk		42.00
Priscilla Kimball- Supervisor & Ballot Clerk		42.00
Kathryn Cameron- Moderator Pro-Tem & Ballot Clerk		30.00
Florence Casavant- Ballot Clerk		30.00
Irene Shepard- Ballot Clerk		10.00

Marion Tufts - Ballot Clerk	10.00
Star Snyder - Supervisor & Expenses	50.87
Yvonne Dow - Supervisor & Expenses	44.00
Pamela Hutchinson - Supervisor & Expenses	43.50
	\$ 459.07

TOWN HALL AND OTHER TOWN BUILDINGS

Public Service Co.	\$ 301.81
Cardinal & Glidden, Oil	88.46
Suburban Propane, Gas	24.65
Palmer Hardware Co., Mop & Handle	5.68
Don Bigelow, Cleaning	10.00
Chas. DiPrizio & Sons, Cleaner	9.22
TOTAL	\$ 439.82

POLICE DEPARTMENT

Michael Quimby, Salary	\$ 8,495.07
John Bean, Salary	1,185.06
Jeffrey Sewall, Salary	1,444.10
Ray Snyder, Salary	1,307.86
Agway Petroleum, Gas	2,473.45
Deborah Quimby, Police Secretary	225.73
N.E. Telephone, Police Phone	485.75
N.H. Police Retirement System	2,339.94
State of N.H. Safety Dept., Repair Radio	101.37
Farmington National Bank, W/H Tax	1,490.00
Car-Go, Tires, Balanced, Mounted, Alignment	518.84
Robbins Auto Parts, Plugs, Light Beams	
2 Cases Oil & Filters	274.62
DiPrizio's Garage, Tubes, Fluid, Tune Up,	
Tires Checked	68.03
Merrymeeting Garage, Oil Change, Brake Shoe, Master	
Cylinder, Water Pump, Battery & Labor	317.05
Meaders Office Equipment, Supplies	32.11
Sargent, Sowell Inc., Police Equipment	59.69
Sec. State of N.H., Justice of Peace Stamp	30.00
Postmaster, Union N.H., Stamped Envelopes	15.00
Village Press, Police Forms	15.00
Morey's Uniforms, 2 Name Pins	6.00
Currier's Garage, Hook up Blue Lights	10.80
Central Equipment Co., Blue Lights	272.03
Tully-Pontiac-Buick, Bolts & Washers	6.50
Palmer Hardware, Screws & Washers	1.79
P.P.N. Bookshelf, Textbooks	13.50

Kenneth Rogers, Storage Box	15.00
Seymour Bowden, Transistor & Labor	12.40
Tuttle's Flower Shop, Flowers for P. Gelinas' Father	15.00
Municipal Police Institute, Police Manuals	10.00
M.P.H. Industries Inc., Moving Radar Unit	<u>1,125.00</u>
TOTAL	\$ 22,499.99
Less Checks Refunded	485.62
TOTAL EXPENDITURES	\$ 22,014.37

FIRE DEPARTMENT

Roger Lessard, Labor	32.00
Lawrence Dalrymple, Labor	172.00
Curtis Dalrymple, Labor	115.50
Paul Bourque, Hook up Flue	10.00
Standard Plumbing & Heating, Furnace	913.36
Cardinal & Glidden, Install Furnace & Oil	880.38
Public Service Co., Lights	73.25
DiPrizio's Garage, Gas	8.51
Meaders Office Equipment, Supplies	6.15
Collins Electric, Wiring & Welding Outlets	43.97
Chas. DiPrizio & Sons, Material, Paint, Cement, Hinges & Flashing	2,995.21
Farmington Fire Dept., Fire Coverage for 1977 & 1978	700.00
Chas. DiPrizio & Sons, Fire Coverage, 1977	150.00
Union Fire Dept., Fire Coverage, 1977	138.00
TOTAL EXPENDITURES	\$ 6,238.33

INSURANCE

Frances Pennell:	
Added on Fire Station	\$ 41.00
Additional Premium	821.00
Town Officers' Bonds	218.00
Vehicles, Workmen's Comp., Fire Station and Town Hall	4,403.80
Added Insurance	13.00
Added Premium on Vehicles	32.00
1954 Tank Truck	84.00
Old Home Day	30.00
TOTAL EXPENDITURES	\$ 5,642.80

FEES

Lucinda Jenness - 1977	\$ 451.00
Jan. - Feb. - March - 1978	102.00
Charlotte Lessard	674.00
Diane Valrand	276.00
TOTAL EXPENDITURES	\$ 1,503.00

GENERAL EXPENSES OF HIGHWAY

Chas. DiPrizio & Sons - Rakes, Shovels, Flat Steel,		
Rolled Flat & Supplies	\$	272.77
Farmington National & Savings Bank-W/H Tax		712.40
R. C. Hazelton & Co. - Culverts & Rent of Grader		3,449.65
DiPrizio's Garage - Gas, Oil & Repairs		3,661.65
Granite State Minerals - Salt		3,689.26
William Drew - Sand		136.00
Cliff Butler - Time and Equipment		1,495.25
Paul Bourque - Contract Hauling		609.00
Roger Lessard - Machine Oper.		363.30
Manchester Sand & Gravel & Cement Co. - Sand		832.91
Internal Revenue - Delayed W/H Tax		81.93
Treas. State of N.H. - Com. Refrig. Pumps Water		10.00
University of N.H. - Brush Control Books		5.50
Memphis Electric Co. - Light Switch		18.73
Eddie Randall - Time and Equipment		217.50
Larry Dalrymple - Mach. Oper.		88.00
Curtis Dalrymple - Time		70.20
Atlantic Broom Service - Blades		626.42
Fisher Engineering - Parts for Sander and Plow		1,311.09
E. W. Sleeper & Co. - Parts		357.39
Middleton Police Dept. - Gas & Telephone Calls		35.50
Donald B. DeWolf - Tools		<u>1,602.75</u>
TOTAL EXPENDITURES	\$	19,647.20

TOWN MAINTENANCE

	SUMMER	WINTER
Eddie Randall - Time	2,164.45	1,304.55
Equipment	3,218.50	834.00
Cliff Butler - Time		1,608.50
Equipment		851.00
Lawrence Dalrymple - Mach. Oper.	1,692.00	1,503.61
Roger Lessard - Mach. Oper.	1,711.30	2,470.90
Brian Lessard - Helper	211.45	253.35
Curtis Dalrymple - Helper	384.35	220.35
Lewis Dow - Helper		63.00
Paul Bourque - Time		134.00
Equipment	224.00	
Don Biglow - Helper		73.50
Rodney Leighton - Helper		66.50
Milton, Mac Dow - Plowing		25.00
Treas. State of N.H. - Truck	177.00	
Town of New Durham - Plowing		345.00

Warren Hayes - Backhoe Work		75.00
Chas. DiPrizio & Sons - Materials &		
	Supplies	336.81
TOTAL		\$ 10,119.86
		\$ 9,876.26

MISCELLANEOUS

Dispatch Center		\$ 616.35
Town Reports		669.00
Tax Mapping		5,000.00
Old Age Assistance		520.92
Street Lighting		2,082.01
Boat Reports		9.38
County Tax		29,204.00
Blouin & White - Gravel Pit		15,000.00
Taxes Bought By the Town :		

1977	12,953.06	
1978	<u>15,963.72</u>	28,916.78

Town Road Aid		359.17
Wakefield Town Dump :		

1977	865.33	
1978	<u>500.00</u>	1,365.33

Rural Health Council - Visiting Nurse		880.50
Discounts & Abatements		69.36
Treas., State of N.H. - 2% Bond & Retirement		364.14
Interest		4,540.83

Land, Building & New Equipment:

Chas. DiPrizio & Sons,		
Fire Station	5,800.16	
R. C. Hazelton Co. - Last Payment		
on Grader	5,000.00	
New Rock Rake	<u>2,130.00</u>	12,930.16

Wolfeboro Road - Mystic Bituminous -		
Tar	11,235.68	
Manchester Sand & Gravel	<u>205.00</u>	11,440.68
Temporary Loan - Farmington National & Savings Bank	100,000.00	
Middleton School District	135,462.27	
Vital Statistics 1977	11.00	
Vital Statistics 1978	<u>11.50</u>	22.50

People in Need of Supervision -		
Dover Group Home		356.81
Eva Morrill - Board & Care of Minor		45.00
Damages & Legal Expenses : Nute & Nute		
Warranty Deed (Gravel Pit)	10.50	
Planning Board Regulations	19.00	
Record Hampshire Shores Road	<u>13.00</u>	42.50

Recreation: Parks & Playgrounds - Town Beach

Willie Wilkins - Rubbish Removal

1977	45.00
1978	45.00
Eddie Randall - Time	22.50
Equipment	85.00
Manchester Sand & Gravel -	
Sand for Beach	40.00 \$ 237.50
TOTAL FOR DETAILED PAYMENTS	\$ 434.498.85
Less Checks 2825 & 2921 Refunded	485.62
	\$ 434,013.23

INVENTORY

Description of Town Property:

Land	\$1,049,968.00
Buildings	1,930,600.00
Factory Buildings	49,400.00
Water (Privately owned serving public)	6,500.00
Electric	62,800.00
Mobile Homes (43)	130,800.00
Boats (15)	10,825.00
Net Valuations before Exemptions	\$3,240,893.00
Less Elderly Exemptions (13)	49,260.00
NET VALUATION ON WHICH TAX RATE IS COMPUTED	\$3,191,633.00

REPORT OF THE BOARD OF ADJUSTMENT

The Board of Adjustment convened on occasion to study and act upon requests for variances to the Town's established building permit rule, lot size, etc. Findings were the result of inquiring into the facts as presented, studying them, and reaching a judgement through the use of common sense, mixed with a modicum of compassion.

There was no expense to the Town incurred.

Respectfully submitted,

GUY P. RICHARDSON, Chairman
KENNETH ROGERS
PERLEY LEE
JOHN ROLLINS
CYRIL WIGGINS
ALFRED POULIN, Alternate
HAROLD SPARKS, Alternate

REPORT OF THE TRUST FUNDS OF THE TOWN OF MIDDLETON ON DECEMBER 31, 1978

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	Beginning Year	Balance Beginning Year	Balance Beginning Year	Income	Expended During Year	Balance End Year
05/23/35	Natt F. Roberts	Cemetery	Bank Deposit	\$202.50	\$202.50	\$145.35	\$ 17.69	\$ 5.00	\$158.04
04/22/49	Addie Mae Jones	Cemetery	Bank Deposit	125.00	125.00	26.75	7.78	5.00	29.53
11/06/74	Joseph Cook	Cemetery	Bank Deposit	250.00	250.00	32.03	14.33	5.00	41.36
11/06/74	William Furber Hanson	Cemetery	Bank Deposit	150.00	150.00	14.98	8.33	5.00	18.31
	TOTAL CEMETERY FUNDS			\$727.50	\$727.50	\$219.11	\$ 48.13	\$ 20.00	\$247.24
05/19/14	Charles H. Roberts	Church	Bank Deposit	\$405.00	\$405.00	\$120.97	\$ 26.90		\$147.85
	TOTAL CHURCH FUNDS			\$405.00	\$405.00	\$120.97	\$ 26.90		\$147.85
06/01/14	Charles H. Roberts	Library	Bank Deposit	\$202.50	\$202.50	\$377.14	\$ 29.63		\$406.77
12/06/31	Elizabeth Roberts	Library	Bank Deposit	100.00	100.00	178.89	14.25		193.14
	TOTAL LIBRARY FUNDS			\$302.50	\$302.50	\$556.03	\$ 43.88		\$599.91
04/04/41	Charles H. Roberts	Ministerial	Bank Deposit	\$202.50	\$202.50	\$117.84	\$ 16.37		\$134.21
	TOTAL MINISTERIAL FUNDS			\$202.50	\$202.50	\$117.84	\$ 16.37		\$134.21
	TOTAL ALL FUNDS			\$1,637.50	\$1,637.50	\$1,013.95	\$135.28	\$ 20.00	\$1,149.23

07/22/78

\$20.00 withdrawn from four accounts for cemetery. Paid to Clayton Shepard

JEANNETTE M. SINCLAIR
JOYCE E. WIGGINS
Trustees

REPORT OF DISTRICT FIRE CHIEF AND YOUR FOREST FIRE WARDEN

For more than 80 years, a cooperative effort between the State of New Hampshire and local forest fire authorities has created a forest fire prevention and suppression program that is recognized as superior throughout the United States.

Since the first forest fire laws were written in 1895, the state and local community governments have worked together to prevent and combat forest fires.

Today, 249 forest fire wardens and more than 1,800 deputy wardens are appointed every three years by the State Forester to work with the members of the State Forest Fire staff in this effort. State funds are used to pay one-half the cost of forest fire suppression costs incurred by local forest fire organizations, within pay rates established by the Governor and Council. State funds matched by local funds are used to purchase hand tools to suppress forest fires, to train local forest fire crews and in forest fire prevention work.

All outside burning, when the ground is not covered with snow, is permitted only after obtaining a written fire permit from your local Forest Fire Warden. Penalty for burning without a permit when one is required is a misdemeanor punishable by a fine up to \$1,000 or a jail term of up to one year or both.

REMEMBER, ONLY YOU CAN PREVENT FOREST FIRES!

	No. of Fires	No. of Acres Burned
State	1,433	460
District	213	105.38
Town	0	0

CLARK M. DAVIS
District Fire Chief

CLYDE TUFTS
Forest Fire Warden

TOWN CLERK'S REPORT

Motor Vehicles	\$ 15,181.00
Dogs	838.50
Dog Fines	25.00
Building Permits	162.00
Filing Fees	8.00
TOTAL PAID TO TREASURER	\$ 16,214.50

Charlotte Lessard
Town Clerk

MARTIN J. HEGARTY
Certified Public Accountant
113 Locust Street
Dover, New Hampshire 03820
603-749-2700

October 30, 1978

Board of Selectmen
Town of Middleton
R.F.D. 1
Union, New Hampshire 03887

Gentlemen:

During the course of my examination of the financial statements of the Town of Middleton for the year ended December 31, 1977, I reviewed and tested the Town's accounting procedures and related internal accounting control to the extent I considered necessary.

The following comments and recommendations are presented for your consideration:

1. PROPERTY TAX WARRANT

During my examination, I noted that there were many changes to the original property tax warrant for added and abated taxes. These changes were reflected on the warrant by crossing out, changing and inserting new amounts on the original warrant.

As discussed with the Tax Collector, a clear and systematic record along with the proper supporting documentation should be maintained to properly account for and reconcile the Property Taxes Receivable.

In addition, the Tax Collector should prepare a reconciliation of Property Taxes receivable in the following manner for the current tax year:

a. Total per original warrant	\$xxxx
Add: Added Taxes	xxx
Interest	xx
Sub-total	\$xxxx

Deduct: Abatements	xxx
Taxes Collected	xxx
Interest Collected	xx
Balance Taxes Receivable	<u>\$xxxx *</u>

* An adding machine tape of the unpaid taxes by property owner should be prepared and agree with this total.

2. POLICY OF RECORDING AND REPORTING OF GENERAL FIXED ASSETS SHOULD BE ESTABLISHED

The Town does not maintain records of general fixed assets as a matter of policy. The recording of fixed assets fulfills the stewardship needs to provide for physical and dollar value control and establishes accountability for general government capital expenditures over the years.

With the recording of fixed assets, the related depreciation could be determined on an annual basis for the purpose of measuring total cost of governmental services and evaluating the efficiency of programs. In addition, there has been an increasing trend in government grants which consider depreciation as a reimbursable cost.

If adopted, a policy for recording fixed assets will allow the Town to report on fixed assets as required by generally accepted accounting principles for municipalities.

I recommend the adoption of such a policy.

I wish to express my thanks and appreciation to the entire staff; especially Milton Rich, for the assistance extended to me during the course of the audit.

Very truly yours,

MARTIN J. HEGARTY
Certified Public Accountant

RURAL DISTRICT HEALTH COUNCIL ANNUAL REPORT 1978

During the past year the Rural District Health Council has seen an increase in services provided by the Council. As the Federal Government studies the cost of health care, there is increased interest in home care and preventive medicine, as methods of reducing costs and improving health services. The Rural District Health Council continues to qualify as a certified home health agency, implementing procedures to continue to provide quality care.

The agency supported the Referral Coordinator at Frisbie Memorial Hospital for four years; with the increase in service and cost of the program, the agency looked to other sources for financial help. In February of 1978 the hospital agreed to reimburse the agency for this program. Mrs. Marie Dexter, R.N. continues to fill this position.

The agency's priority is the care of the sick services provided in the home.

The staff conducts Adult Health Screening clinics on Wednesday. The first and third Wednesdays it is held in Farmington. The second in Northwood, the fourth in Milton. For a better provision of services the program has changed its schedule and is providing the service twice a month in Farmington. This program cares for a great number of patients. There have been 595 patients seen, with 174 new patients enrolled with 52 direct referrals made.

The staff also participates in the after care program in cooperation with the Strafford Guidance Center and Seacoast Counseling Center.

The council continues Home Health Aide Services through the contract with the Strafford County Home Maker, Home Health Aide Association, and the Portsmouth Area Home Maker Home Health Aide Association covering Rockingham County Towns. The agency also employs two Home Health Aides, Gail LaRosa and Renee' Womell. This enables the council to better utilize the professional staff while continuing to provide quality care.

The Child Health Program has once again seen an increase in service. Miss Arlene Thorne, R.N., coordinator of the program remains on the State Child Health Conference Committee. Because of the added case load it was necessary to have additional help. In August of 1978, Mrs. Paula Davis, R.N. was employed to work within this program and also to act as coordinator of the Elderly Health Screening Program.

The Child Health Program offers physical examinations, immunizations, teaching and counseling for ages 0-6 years with an enrollment of 842 children. It also provides a Dental program which includes

cleaning and fluoride treatment twice a year, with referrals to local Dentists for follow-up care when needed. This program provided service to 513 children 3-6 years with 163 referrals to local Dentists. Home visits are provided when necessary to assure continuity of care. This is funded in part by the U.S. Dept. of Health Education and Welfare, N.H. Division of Public Health, Bureau of Maternal and Child Health grant and the Rural District Health Council.

This year the agency has opened its clinics to school children to make it possible for the schools to raise the level of immunity within the school age child.

The agency is providing the medical component to the Supplemental Food and Nutrition Education Program for Women, Infants, and Children, (WIC) in conjunction with the Strafford County Prenatal Family Planning Program, Inc. The program provided service to 225 children from ages 0-5 years. The food includes, formula, dairy products, fruit juices and cereals.

Transportation being a factor in the areas covered by the agency, the council offers space to the Strafford County Prenatal and Family Planning Clinic to hold a satellite program for family planning once a month.

The agency's dedicated staff is Mary Timmons, R.N., Supervisor, Arlene Thorne, R.N., Paula Davis, R.N., Marie Dexter, R.N., Barbara Drew, R.N., Myrtle Walsh, R.N., JoAnn Pearson, R.N., BSN, Betty Coons, R.N., Alice Ziegra, R.N., BSN, Gail LaRosa, Renee' Wormell, Carl Scholl, RPT, Eleanor Eaton and Junellen Chase.

With the increased cost of the home visit the council feels it is more realistic to increase the charge per visit for the care of the sick. The agency continues to feel that patients who are not covered by insurance are not expected to pay the full charge. The council provides service to anyone regardless of ability to pay. This allows the per capita request to remain at \$1.50 from each town.

During the past year the council has made 207 skilled nursing visits, 0 Home Health Aide visits, 29 Physical Therapy visits, 27 Child Health visits, and 59 children have attended the Child Health Clinic.

Anyone interested in additional information is urged to contact the Rural District Health Council, Inc. P.O. Box 563, 6 So. Main St., Farmington, N.H. 03835. Telephone 755-2202 - between the hours of 8:00 A.M. - 4:00 P.M. Monday - Friday.

ARDALA HOULE, R.N.
Executive Director

DEPARTMENT OF REVENUE ADMINISTRATION

SEPARATE TAX RATES TO BE PRINTED ON 1978 TAX BILLS (RSA 76:11; 11-a; 13) TOWN/CITY OF MIDDLETON

UNIT OF GOVERNMENT	RATE
Municipal	2.21
County	.88
School	4.66
Combined Rate (Non Precincts & Single School Districts – Towns or Cities)	7.75

RSA 76:11 provides for delivery of the list (warrant) to the collector within thirty days of receipt of approval of the tax rate unless for good cause the time is extended by the department. The collector shall within thirty days after receipt of the warrant from the selectmen (assessors) send out the tax bills unless for good cause the time is extended by this department.

RSA 76:11-a Information Required. The tax bill which is sent to every person taxed, or his agent, if known, as provided in section 11, shall show the rate of municipal, school and county taxes separately, and each bill shall also show the assessed valuation of all lands and buildings for which said person is being taxed. The 1978 rate breakdown reflects a proportionate share of the Reimbursement a/c Property Exempted by 1970 Special Session for each unit of government.

RSA 76:13 provides that interest at 9% per annum shall be charged upon all taxes except resident taxes not paid on or before December 1, except that in the case where a tax bill was sent to a taxpayer on or after November 2 and before April 1st, interest shall not be charged until 30 days after the bills are mailed. The collector shall state on the bill the date from which interest will be charged.

The tax bill which you mail must contain the date from which interest will be charged and this date is determined by the date you send the last bill on the list committed to you. It is also required by statute that you notify this department in writing of the date on which you send the last bill. There is enclosed a form for this purpose.

DEPARTMENT OF REVENUE ADMINISTRATION

By: Lloyd M. Price, Commissioner

October 24, 1978

MIDDLETON, NEW HAMPSHIRE

REPORT
of the
SCHOOL DISTRICT
of
MIDDLETON
NEW HAMPSHIRE

FOR THE SCHOOL YEAR ENDING JUNE 30, 1978

We hereby submit our report of the finances of the school district up to June 30, 1978

**MIDDLETON SCHOOL DISTRICT
OFFICERS
1978-1979**

SCHOOL BOARD

Mrs. Enid DiPrizio	Term Expires 1979
Mrs. Linda Gigas	Term Expires 1980
Mrs. Darlene Bean	Term Expires 1981

ORGANIZATION

Barry L. Clough	Superintendent
Bernard R. Davis	Assistant Superintendent
Linda Masse	Treasurer
Charlotte Lessard	Clerk
Charles DiPrizio, Jr.	Moderator

SCHOOL WARRANT
STATE OF NEW HAMPSHIRE
TENTATIVE SCHOOL DISTRICT WARRANT

To the Inhabitants of the School District in the town of Middleton qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said district on the 13th day of March 1979, at 1:00 o'clock in the afternoon, to act upon the following subjects:

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.
- 3a. To choose a Member of the School Board for the ensuing year.
4. To choose a Treasurer for the ensuing year.
5. To choose Auditors, and all other necessary officers and agents for the ensuing year.

Given under our hands at said Middleton this 14th day of February 1979.

E. DARLENE BEAN
ENID L. DIPRIZIO
School Board

A true copy of Warrant --- Attest:

E. DARLENE BEAN
ENID L. DIPRIZIO
School Board

SCHOOL WARRANT
THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Middleton qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said district on the 15th day of March 1979, at 7:30 o'clock in the afternoon, to act upon the following subjects:

1. To hear the reports of agents, auditors, committees, or officers chosen, and pass any vote relating thereto.
2. To choose agents and committees in relation to any subject embraced in this warrant.
3. To see what sum of money the district will raise and appropriate for the support of schools, for the salaries of school district officials and agents, and for the payment of statutory obligations of the district.
4. To see if the district will authorize the school board to make application for and to receive and expend, in the name of the district, such advances, grants-in-aid, or other funds for educational purposes as may now or hereafter be forthcoming from the United States Government and/or state agencies.
5. To transact any other business which may legally come before this meeting.

Given under our hands at said Middleton this 14th day of February 1979.

E. DARLENE BEAN
ENID L. DIPRIZIO
School Board

A true copy of Warrant --- Attest:

E. DARLENE BEAN
ENID L. DIPRIZIO
School Board

REPORT OF SCHOOL DISTRICT TREASURER

Fiscal Year July 1, 1977 to June 30, 1978

Cash on Hand July 1, 1977	\$ 500.12
Received from Selectmen	
Current Appropriation	\$140,311.00
Balance of Previous Appropriations	1,712.71
Advance on Next Year's Appropriations	292.46
Revenue from State Sources	2,199.12
Received from all Other Sources	<u>17,208.23</u>
TOTAL RECEIPTS	<u>\$161,723.52</u>
Total amount available for fiscal year	162,223.64
Less School Board paid	<u>162,064.85</u>
Balance on Hand June 30, 1978	158.79

August 3, 1978

LINDA MASSE
District Treasurer

AUDITORS' CERTIFICATE

This is to certify that we have examined the books, vouchers, bank statements and other financial records of the treasurer of the School District of Middleton of which the above is a true summary for the fiscal year ending June 30, 1978, and find them correct in all respects.

September 6, 1978

ANGIE BARTBERGER
PATRICIA RITTERSDORF
Auditors

MIDDLETON SCHOOL DISTRICT BUDGET PROPOSAL
1979-1980

	DESCRIPTION	ADOPTED 1977-1978	ADOPTED 1978-1979	PROPOSED 1979-1980
100	ADMINISTRATION			
110	School Board Chairman	\$ 80.00	\$ 80.00	\$ 80.00
	School Board Members (2)	120.00	120.00	120.00
	School District Clerk	15.00	15.00	15.00
	Moderator	10.00	10.00	10.00
	Treasurer	100.00	100.00	100.00
	Auditors (2)	30.00	30.00	20.00
		<u>\$ 355.00</u>	<u>\$ 355.00</u>	<u>\$ 345.00</u>
135	Bookkeeper	\$ 300.00	\$ 300.00	\$ 300.00
	Census Taker	75.00	75.00	75.00
	Attorney	25.00	25.00	25.00
		<u>\$ 400.00</u>	<u>\$ 400.00</u>	<u>\$ 400.00</u>
190	District Officer's Expenses			
	Postage	\$ 75.00	\$ 75.00	\$ 75.00
	Bookkeeper's Supplies	20.00	30.00	40.00
		<u>40.00</u>	<u>50.00</u>	<u>60.00</u>
		<u>\$ 135.00</u>	<u>\$ 155.00</u>	<u>\$ 175.00</u>
300	ATTENDANCE SERVICES			
310	Truant Officer's Salary	\$ 25.00	\$ 50.00	\$ 50.00
500	PUPILS' TRANSPORTATION			
510	Salaries	\$ 9,750.00	\$ 8,700.00	\$ 8,700.00
526	Repairs & Parts	3,500.00	3,500.00	3,500.00

530	Gasoline, Oil, etc.		<u>3,300.00</u>	<u>4,000.00</u>	<u>4,400.00</u>
			\$ 16,550.00	\$ 16,200.00	\$ 16,600.00
800	FIXED CHARGES				
850	Social Security		\$ 614.54	\$ 535.05	\$ 775.00
855	Insurance		<u>1,175.00</u>	<u>1,200.00</u>	<u>1,250.00</u>
			\$ 1,789.54	\$ 1,735.05	\$ 2,025.00
1200	CAPITAL OUTLAY				
1267	Adding Machine		\$ 75.00		
1300	DEBT SERVICE				
1370	Principal of Debt		\$ 5,000.00	\$ 8,300.00	\$ 5,000.00
1371	Interest on Debt		<u>1,000.00</u>	<u>1,000.00</u>	<u>225.00</u>
			\$ 6,000.00	\$ 9,300.00	\$ 5,225.00
1400	TRANSFER ACCOUNTS				
1477.1	High School Tuition		\$ 50,218.50	\$ 51,398.10	\$ 56,803.00
	Elementary School Tuition		<u>60,296.77</u>	<u>72,883.09</u>	<u>98,971.00</u>
1477.2	Transportation		2,835.00	5,000.00	5,000.00
1477.3	Supervisory Union Expenses		1,801.65	2,323.76	2,767.00
1479.1	Tuition to Non-Public Schools		<u>2,122.00</u>	<u>3,871.00</u>	<u>8,076.00</u>
			<u>\$117,273.92</u>	<u>\$135,475.95</u>	<u>\$171,617.00</u>
	TOTAL APPROPRIATIONS				
			\$142,603.46	\$163,671.00	\$196,437.00

DISTRICT ASSESSMENT

Appropriation	\$142,603.46	\$163,671.00	\$196,437.00
* Revenue	<u>2,000.00</u>	<u>1,900.00</u>	<u>5,174.00</u>
District Assessment	\$140,603.46	\$161,771.00	\$191,263.00
* Sweepstakes			* Sweepstakes
			2,000.00 1,900.00 1,900.00
			Special Ed. Aid 3,274.00

* District share of Business Profits Tax is \$11,689.00

FINANCIAL REPORT

For Fiscal Year July 1, 1977 to June 30, 1978

RECEIPTS

Revenue from Local Sources

Current Appropriation	\$140,311.00
Balance Due on Previous Approp.	1,712.71
Advance on Next Year's Approp.	<u>292.46</u>
TOTAL	\$142,316.17
Other Revenue from Local Sources	
Other Revenue from Local Sources	13.99
TOTAL	\$ 13.99
Revenue from State Sources	
Sweepstakes	1,903.39
Incentive Aid	1,171.94
Gas Refunds	<u>295.73</u>
TOTAL	\$ 3,371.06
Bonds and Notes	
Principal of Notes	15,388.85
TOTAL	\$ 15,388.85
Sale of School Property and Insurance Adjustments	
Net Insurance Recovery	133.45
TOTAL	\$ 133.45
Cash on Hand at Beginning of Year	
General Fund	500.12
TOTAL	\$ 500.12
GRAND TOTAL NET RECEIPTS	\$161,723.64

EXPENDITURES

100	<u>Administration</u>	
110.1	District Officers	\$ 325.00
135	Contracted Services	386.40
190.1	District Officers	182.50
300	<u>Attendance Services</u>	
310	Salaries	25.00
400	<u>Health Services</u>	
490	Other Expenses	90.00
500	<u>Pupil Transportation</u>	
510	Salaries	4,425.00
525	Replacement of Vehicles and Equipment	16,500.00
526	Repairs to Vehicles and Equipment	5,534.47
535	Contracted Services	8,700.00
555	Insurance	717.00

576	Expenditures in Lieu of Transportation	\$ 121.00
590	Other Expenses	15,509.85
800	<u>Fixed Charges</u>	
850	Federal Insurance Contribution Act	829.25
855	Insurance	20.00
890	Other Fixed Charges	1.92
1200	<u>Capital Outlay</u>	
1267	Equipment	59.97
1300	<u>Debt Service from Current Monies</u>	
1370	Principal of Debt	5,000.00
1371	Interest on Debt	630.94
1400	<u>Outgoing Transfer Accounts</u>	
1477.1	Tuition to Other School Districts	97,346.61
1477.2	Transportation	92.40
1477.3	District Share of Supervisory Union Expenses	2,506.54
1479.1	Tuition to Private Nonsectarian Schools	<u>2,561.00</u>
Total Net Expenditures for all Purposes		\$161,564.85
Cash on Hand at end of Year, June 30, 1978		158.79
GRANT TOTAL NET EXPENDITURES		\$161,723.64

BALANCE SHEET
June 30, 1978

ASSETS

Cash on Hand June 30, 1978	
General Fund	\$158.79
TOTAL ASSETS	\$158.79

LIABILITIES

Surplus	\$158.79
GRAND TOTAL	\$158.79

**EXPLANATION OF DIFFERENCE BETWEEN NET
(ACTUAL) EXPENDITURES AND GROSS TRANSACTIONS**

RECEIPTS

Total Net Receipts Plus Cash on Hand July 1, 1977	\$161,723.64
Receipts Recorded under Item 60	500.00
TOTAL GROSS RECEIPTS	\$162,223.64

EXPENDITURES

Total Net Expenditures Plus Cash on Hand June 30, 1978	\$161,723.64
Expenditures Reduced by Receipts	500.00
TOTAL GROSS EXPENDITURES	\$162,223.64

REPORT OF THE SUPERINTENDENT AND ASSISTANT SUPERINTENDENT OF SCHOOLS

To the School Board and citizens of the Middleton School District:

Enrollment of Middleton pupils in the Farmington AREA School as of September 20, 1978 was as indicated below:

Grade	1	2	3	4	5	6	7	8	9	10	11	12	Total
Memorial													
Drive	23	18	11	12	4	3							71
Main													
Street							6	9	11				26
High													
School								1	13	11	4	4	33
Totals	23	18	11	12	4	9	9	12	13	11	4	4	130

This compares with 134 Middleton pupils registered in Farmington Schools a year ago at the same date.

The tuition rates for pupils from Middleton School District Attending Farmington AREA Schools for 1978-79 are as follows: Elementary Grades 1-8 \$660.37 and High School \$1,117.83. These rates include the rental fee mandated by the Agreement.

The replacement of members of the teaching staff for 1978-79 in the Farmington Schools was as listed below:

REPLACED	REPLACEMENT	GRADE OR SUBJECT
Albert Colburn	Dwain Poulin	7-8 Science
Lynn Pelletier	Barbara Bennett	Readiness
Sharon Phinney	Carol Warn	Grade 1
Patricia Archie	Robin Farquhar	Grade 1
Leslie Funkhouser	Lili Diorio	Grade 2
Judy Reis	Julie Atkins	Grade 2
Kaye Stroshine	Patricia Walker	Grade 2
Linda Gayer	Susan Rowan	Grade 3
Stanley Rideout	Kathleen Brock	Grade 3
Elton Shaffer	Margaret Worth	7-8 Math
Darlene Wylie	Priscilla Wyman	6-7 Lang. Arts./Math
Linwood Dall	Clayton Lewis	6-7 Math/Lang. Arts/Social Studies

Lynn Geiger	Elaine McLean	Guidance
James Haley	Dean LaTour	6-7 Math/Science
Richard Lutz	Albert Colburn	Biology/Physical Science
William Judd	William Cavanaugh	7-8 English
Richard Rogers	Gerald Collins	Physical Education
Kevin Vachon	Dale Patch	Industrial Arts
Alan Wentworth	Chris Greenleaf	Math
John Dover	Peter Jarrett	High School Guidance

NEW POSITIONS

Ann Hubner	Spec. Ed. Elementary
Kathleen Jost	Spec. Ed. Secondary
Andree Tostevin	Elem. Assistant Principal
Patricia Monahan	Grade 2

In April of 1978 the State Board of Education adopted an original document entitled GUIDELINES FOR THE IMPLEMENTATION OF NEW HAMPSHIRE ACCOUNTABILITY PLAN. The purpose for this action was to require each school district to re-evaluate its current curriculum, teaching techniques and testing procedures in order to insure the accountability of the district's educational programs to the citizens. In anticipation of this decision by the State Board of Education this office has been stressing the importance of curriculum development to all principals in the Supervisory Union since 1976. Faculty curriculum efforts from throughout the Supervisory Union were reviewed and consolidated this past summer by an accountability/curriculum committee composed of teachers from the various school districts. Mrs. Mary Jane Boggs and Mr. Edward Tostiven served on this committee as the teacher representatives from the Milton School District. After many long hours and much effort, the committee developed common educational objectives and identified specific learning tasks to be mastered by the pupils. We are presently working on reviewing our current achievement test, the Science Research Associates Achievement series, to determine the validity of this test relative to its ability to assess the progress of our pupils. The intent of this plan is to identify any necessary curriculum modifications in order to insure that our pupils are achieving the basic rudiments of a sound education.

As I stated in this report two years ago, one of the most far reaching laws to be passed in recent years in terms of the impact it will have on local school district budgets is P.L. 94-142. Subsequent to the passage of this new Federal law, our own New Hampshire Legislature passed House Bill 16 which caused a significant alteration

in the budgetary process through a revision of State law RSA 189-A. Prior to the passage of H.B. 16, local school districts were only required to budget up to double the State wide average tuition rate for the handicapped child in question in the event that the child required specific schooling outside of the school district. If there were any excess costs for such an out-of-district placement of a child, the receiving school would bill the State Department of Education directly for the additional costs. H.B. 16 has revised State law RSA 189-A to the point where the local school district must pay the **ENTIRE** cost of educating a handicapped child for whom an out-of-district placement has been deemed necessary. While the local school district liability remains the same at double the State wide average tuition rate, the revision of State law requires the local district to submit a reimbursement request to the State Department of Education for the excess costs. This action has forced local school districts to budget the full costs of out-of-district placements on the expenditure side of their budgets and to show the anticipated reimbursements from the State Department on the estimated revenues side of the budget. For this reason, at first glance it would appear that our Special Education costs at the local level have sky rocketed dramatically when in reality the **ACTUAL COST** to the local school district has not risen as rapidly as the combined figures would indicate to be the case.

In addition to conducting the normal curriculum development activities and bringing the school district into compliance with the new Special Education Legislation, this office will be assisting the School Board and administration in developing an awareness for the new school financial accounting system referred to as **FINANCIAL ACCOUNT CLASSIFICATION HANDBOOK II REVISED**. This newly mandated financial accounting system must go into operation as of July 1, 1980. While it appears that this new accounting system will make a school district's budget and bookkeeping more complex in terms of additional paperwork, it will enable the school boards to retrieve information more rapidly which should contribute to more effective management decisions.

The Federal and State governments have placed a large degree of importance on energy conservation practices through the passage of the National Energy Act. Local school districts may soon become eligible for 50/50 matching grants totaling 1.5% of a respective school district's total energy costs for the preceding year. These grants according to our latest information will enable school districts to contract for the proper insulation of ceilings, the installation of combination windows, renovation of existing heating plants, etc. This office will assist local school districts with the application process

for these funds.

In summary, we wish to express our appreciation to the members of the School Board, the teachers, pupils and citizens for the cooperation exhibited during the past year. We look forward to a long and productive relationship in which our mutual goal will continue to be the best possible education for our young people.

Respectfully submitted,

BARRY L. CLOUGH
Superintendent

BERNARD R. DAVIS
Assistant Superintendent

MIDDLETON SCHOOL DISTRICT TENTATIVE CALENDAR

1979 — 1980

September through January — 95 Days
February through June — 89 Days

DAYS OUT

September	3	Labor Day
October	8	Columbus Day
October		Teachers' Convention (No date established as yet)
November	12	Veterans' Day
November	22–23	Thanksgiving Recess (Nov. 22 Thanksgiving Day)

December	24 — January	1	Christmas Vacation
February	25 — February	29	Winter Vacation
April	28 — May	2	Spring Vacation
May	30 —		Memorial Day

185 Days — 180 Days Required Attendance for Instructional Purposes

**DEPARTMENT OF REVENUE ADMINISTRATION
Concord, New Hampshire**

Your report of appropriations voted and property taxes to be raised for the 1978-79 school year has been approved on the following basis:

TOTAL APPROPRIATIONS	\$163,671.00
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REVENUES AND CREDITS

Unencumbered Balance	\$ 158.79
Sweepstakes	<u>3,205.19</u>
TOTAL SCHOOL REVENUES AND CREDITS	\$ 3,363.98
DISTRICT ASSESSMENT	<u>\$160,307.02</u>
TOTAL REVENUES AND DISTRICT ASSESSMENT	\$163,671.00

**LLOYD M. PRICE
Commissioner**

SALARY OF SUPERINTENDENT AND

ASSISTANT SUPERINTENDENT

(R.S.A. Chapter 189:48 - New Hampshire Laws)

1977-1978

<u>School District</u>	<u>% Local Share</u>	<u>Superintendent</u>	<u>Assistant Superintendent</u>
BARRINGTON	15.04	\$ 2,932.80	\$ 2,311.50
FARMINGTON	24.03	4,685.85	3,693.18
MIDDLETON	1.855	361.73	285.10
MILTON	14.54	2,835.30	2,234.66
NORTHWOOD	11.355	2,214.22	1,745.16
NOTTINGHAM	9.37	1,827.15	1,440.08
STRAFFORD	8.29	1,616.55	1,274.10
WAKEFIELD	15.52	<u>3,026.40</u>	<u>2,385.28</u>
	<u>100.000</u>	<u>\$19,500.00</u>	<u>\$15,369.06</u>
State's Share		2,500.00	2,413.00
Total		\$22,000.00	\$17,782.06

VITAL STATISTICS

BIRTHS

January—8—1978, Amy Dawn Luneau, Father Michael Alan Luneau,
Mother Sharon Cathrine (Alexander) Luneau

May—2—1978, Karen Marie DiPrizio, Father James John DiPrizio,
Mother Shirley Jean (Murphy) DiPrizio

May—21—1978, Kelly Jean Brown, Father James Gordon Brown, Mother
Jean Anne (Merrill) Brown

July—4—1978, Michelle Rene Bean, Father John Irving Bean, Mother
Edith Darlene (Doane) Bean

July—9—1978, Timothy Edward Lapierre, Father Robert Louis Dennis
Lapierre, Mother Carolyn Ann (Wilkinson) Lapierre

July—14—1978, Philip James Damon, Father James Robert Damon,
Mother Kathie Elaine (Nason) Damon

July—14—1978, Marsha Elaine Damon, Father James Robert Damon,
Mother Kathie Elaine (Nason) Damon TWINS

September—20—1978, Casey Lyn Tetreault, Father Joel Armand
Tetreault, Mother Claire Beatrice (Gelinas) Tetreault

September—22—1978, Adam Clayton Caron, Father Stephen Michael
Caron, Mother Marie Anne (Lehoullier) Caron

October—2—1978, Albert Elmer Webster III, Father Albert Elmer
Webster, Jr., Mother Patricia Leola (Smith) Webster

October—6—1978, Lucas Ian Wylie, Father John Joseph Wylie, Mother
Patricia Katherine (Doherty) Wylie

DEATHS

January-12-1978, Ellsworth C. Gates, Husband of Pearl E. Gates
January-29-1978, Edith M. Lessard, Mother of Robert & Roger Lessard
February-21-1978, Robert L. Meserve, Husband of Rose Meserve
July-3-1978, Eva E. Tufts, Wife of Clyde Tufts
December-16-1978, Sidney A. Stevens, Husband of Marion Stevens

MARRIAGES

January-8-1978, Carlo M. DeSimone and Sandra L. Bridges. Married in Farmington, N. H.
April-15-1978, William C. Haskins and Nancy Rae Haskins. Married in Middleton, N. H.
April-15-1978, James S. Vander Bloeman and Onna Lee Dalrymple Married in Middleton, N. H.
June-17-1978, Gary J. Chesley and Dorothy C. Sindorf. Married in Farmington, N. H.
June-24-1978, Albert E. Webster, Jr. and Patricia L. Smith. Married in Rochester, N. H.
August-26-1978, Fred Ames and Donna J. Cameron. Married in Middleton, N. H.
September-2-1978, Richard A. Burrows and Kim W. Dixon. Married in Middleton, N. H.

